

Howard Marc Spector
TBA # 00785023
SPECTOR & COX, PLLC
12770 Coit Road, Suite 1100
Dallas, Texas 75251
(214) 365-5377
FAX: (214) 237-3380
Hspector@spectorcox.com

COUNSEL FOR THE DEBTOR

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re:	§	
	§	
HMSW CPA, P.L.L.C.	§	Case No. 18-43569
	§	
	§	(Chapter 11)
	§	
	§	Jointly Administered

LIMITED OBJECTION TO CLAIM NO. 8 FILED BY DAN SIMMONS

TO THE HONORABLE JUDGE MARK X. MULLIN
UNITED STATES BANKRUPTCY JUDGE

HMSW CPA, P.L.L.C., (the “**Debtor**”), as debtor in the above-captioned case, hereby objects (the “**Objection**”) under 11 U.S.C. §§ 102(1), 105(a), 501(a), 502(b) and 507 and Fed. R. Bankr. P. 3007 to Claim No. 8 (the “**Claim**”)¹ filed by Dan Simmons (the “**Creditor**”). In support of this Objection, the Debtor respectfully represents as follows:

1. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. § 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. On September 10, 2018, the Debtor filed a petition for relief under Chapter 11 of Title 11 of the United States Code.

¹ A copy of the Claim is attached as **Exhibit 1**.

3. This Court confirmed the First Amended Combined Joint Plan of Liquidation and Disclosure Statement (the “**Plan**”) by Order entered on August 29, 2019. This Objection is timely filed under the Plan.

4. The Claim arises out of litigation originating in the 141st Judicial District Court of Tarrant County, Texas which is currently on appeal before the 2nd Court of Appeals, State of Texas under Case No. 02-19-00241-CV (the “**Litigation**”).

5. The Debtor does not request that this Court retry any aspects of the Litigation at this time. However, the Debtor objects to final allowance of the Claim at this time, until the appeal(s) of the judgment rendered in the Litigation are resolved by a final order. At that time, the Court may allow or disallow the Claim consistent with the results of the Litigation.

6. The Debtor reserves the right to request estimation of the Claim in the event that the appellate courts reverse the judgment rendered in the Litigation and a final resolution of the Litigation would delay administration of this case.

7. The Debtor believes that final allowance or disallowance of the Claim should be abated pending the outcome of the Litigation.

8. No request for the relief sought herein has been previously made.

WHEREFORE PREMISES CONSIDERED, the Debtor requests that this Court enter an order granting this Objection, and granting the Debtor all other relief as justice may require.

Dated: January 28, 2020.

Respectfully submitted,

By: /s/ Howard Marc Spector
Howard Marc Spector
TBA #00785023

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12770 Coit Road, Suite 1100
Dallas, Texas 75251
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EMAIL: hspector@spectorcox.com

ATTORNEY FOR DEBTOR

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing pleading was served via electronic means to all parties who receive ECF notice in this case and via US first class mail, postage prepaid on the party listed below on January 28, 2020.

/s/ Howard Marc Spector
Howard Marc Spector

Dan Simmons
2331 Ascension Blvd.
Arlington, TX 76006